

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TENNESSEE
WESTERN DIVISION

UNITED STATES OF AMERICA,)	
)	Case No. 15-2459-STA
Plaintiff,)	
)	
v.)	
)	
ALAN CHRISTOPHER REYES, <i>et al.</i> ,)	
)	
Defendants.)	
_____)	

ORDER GRANTING MOTION FOR DEFAULT JUDGMENT

On July 9, 2015, the United States filed this civil action to reduce to judgment assessments made against Alan Reyes and Vernice Kuglin, and to foreclose its federal tax liens against the real property to which those federal tax liens attached. (D.E. No. 1.) In accordance with 26 U.S.C. § 7403(b), Defendants SunTrust Bank and First Tennessee Bank were named as parties to this action because each could potentially claim an interest in the real property at issue in this case.

On July 15, 2015, Defendant SunTrust Bank was served with a Summons and Complaint through its registered agent the Corporation Service Company. The affidavit of service was filed on July 28, 2015. (D.E. No. 12.) The Defendant failed to plead or otherwise defend the Complaint, and default was entered against SunTrust Bank on September 2, 2015. (D.E. No. 21.)

On July 17, 2015, Defendant First Tennessee Bank was served with a Summons and Complaint through its registered agent. The affidavit of service was filed on July 28, 2015. (D.E.

No. 9.) The Defendant failed to plead or otherwise defend the Complaint, and default was entered against First Tennessee Bank on September 2, 2015. (D.E. No. 21.)

On September 16, 2015, the United States filed a Motion for Default Judgment against SunTrust Bank and First Tennessee Bank. Neither SunTrust Bank nor First Tennessee Bank responded to the motion. Accordingly, for good cause shown, the United States' Motion for Default Judgment is GRANTED, and a default judgment is entered against SunTrust Bank and First Tennessee Bank, adjudicating that they do not have an interest in the real property at issue in this action, located at 200 Wagner Place, Apartment 802, Memphis, TN 38103.

IT IS SO ORDERED.

s/ S. Thomas Anderson
S. THOMAS ANDERSON
UNITED STATES DISTRICT JUDGE

Date: October 26, 2015